

Form CT1

Pay and File Corporation Tax Return 2011

(for accounting periods ending in 2011)



Tax Reference Number

Remember to quote this number in all correspondence or when calling at the company's Revenue office

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Revenue On-Line Service (ROS) allows you to meet the company's Pay and File obligations electronically. Access ROS at www.revenue.ie.

Return Address

**Office of the Revenue Commissioners,
Collector-General's Division,
PO Box 354,
Limerick.**

This tax return should be completed and returned to the Return Address shown within 9 months after the end of the accounting period or by the 21st day of the ninth month if earlier.

RETURN OF PROFITS, CHARGEABLE GAINS, CHARGEABLE ASSETS ACQUIRED AND OTHER PARTICULARS FOR THE ACCOUNTING PERIOD INDICATED HEREUNDER

State Company Accounting Period (DD/MM/YYYY) **From** / / **To** / /

- "Explanatory Notes on completion of Form CT1 2011" are available on Revenue's website www.revenue.ie.
- **Civil Penalties/Criminal Prosecution** - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and/or to imprisonment.

If there are **changes** under the following headings, not already notified to Revenue, enter the **new details** below:

Nature of Trade, Business or Activity

Business Address

Telephone

Registered Office Address

Telephone

Note that a change to the Registered Office Address must also be notified to the Companies Registration Office on Form B2 available at www.cro.ie

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this return is correct and complete.

Signature Date / / (DD/MM/YYYY)

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN <input type="text"/>	Contact Name <input style="width: 100%;" type="text"/>
Client's Ref. <input style="width: 150px;" type="text"/>	Telephone or E-Mail <input style="width: 150px;" type="text"/>

Tax Reference Number

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

Amendment to Prior Accounting Period

If an adjustment is required to an assessment for a prior accounting period in respect of:

- 1.13 Repayment of Directors' Loans, state (DD/MM/YYYY)
 (a) Accounting Period originally assessed Accounting Period ended / /
 (b) Amount of loan repaid .00
 (c) Amount of refund due .00
- 1.14 Claim for relief under Sec. 396A(3) (carry-back of losses)
 State amount of loss (restricted by Sec. 1085 where necessary) to be set back .00
- 1.15 Excess Research & Development Credit arising in this accounting period to be offset under Sec. 766(4A)(a) .00
- 1.16 Excess Research & Development Credit arising in this accounting period to be offset under Sec. 766A(4A)(a) .00

Expression of Doubt

- 1.17 If you have a genuine doubt about any item in the return, tick the box and enclose a letter setting out clearly the point at issue

Current and Loan Account of Directors and Participators

Where a **Close Company** has made a loan to a participator or an associate of a participator give the following information:

	Director/Participator (1)	Director/Participator (2)
1.18 Name of Director or Participator	<input type="text"/>	<input type="text"/>
1.19 PPS Number	<input type="text"/>	<input type="text"/>
1.20 Opening Balance - Debit	<input type="text"/> .00	<input type="text"/> .00
1.21 Opening Balance - Credit	<input type="text"/> .00	<input type="text"/> .00
1.22 Debits, Advances	<input type="text"/> .00	<input type="text"/> .00
1.23 Credits, Repayments	<input type="text"/> .00	<input type="text"/> .00
1.24 Closing Balance - Debit	<input type="text"/> .00	<input type="text"/> .00
1.25 Closing Balance - Credit	<input type="text"/> .00	<input type="text"/> .00
	Director/Participator (3)	Director/Participator (4)
1.26 Name of Director or Participator	<input type="text"/>	<input type="text"/>
1.27 PPS Number	<input type="text"/>	<input type="text"/>
1.28 Opening Balance - Debit	<input type="text"/> .00	<input type="text"/> .00
1.29 Opening Balance - Credit	<input type="text"/> .00	<input type="text"/> .00
1.30 Debits, Advances	<input type="text"/> .00	<input type="text"/> .00
1.31 Credits, Repayments	<input type="text"/> .00	<input type="text"/> .00
1.32 Closing Balance - Debit	<input type="text"/> .00	<input type="text"/> .00
1.33 Closing Balance - Credit	<input type="text"/> .00	<input type="text"/> .00

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2 - TRADING RESULTS

Apportion profit between 'manufacturing' and 'non-manufacturing' where the company is engaged in both activities

Trade Profits at 12.5% (Non-Manufacturing Trade Profits (and Manufacturing Trade Profits where the company commenced trading on or after 23 July 1998))

Excluding manufacturing companies which entered into a grant agreement with an industrial development agency (as defined) before 31 July 1998 but did not commence trading until after that date.

- 2.1 (a) Profits before Capital Allowances (where a loss occurs show **0.00**)
- (b) If any of the profits entered at Line 2.1(a) are **Stallion profits** from trade of farming, enter that amount here
- (c) If any of the profits entered at Line 2.1(a) refer to **Greyhound Stud Fees** from trade of farming, enter that amount here

2.2 Balancing Charges

Capital Allowances

2.3 Where a claim to tax relief on **property based incentive schemes** is included below tick the box and give details in Panel 17 of this return

2.4 (a) Machinery and Plant (including motor vehicles and specified intangible assets)

(b) If any amount at Line 2.4(a) refers to 'energy-efficient equipment' (Sec. 285A) enter that amount here

(c) If any amount at Line 2.4(a) refers to computer software in respect of which an election is being made under Sec. 291(4)(a) enter that amount here

(d) If any amount at Line 2.4(a) refers to capital allowances for specified intangible assets (Sec. 291A) complete the following entries:

(i) If the company is making an election under Sec. 291(4)(a), tick the box

(ii) If the company is making an election under Sec. 291A(4), tick the box

(iii) Amount of capital allowances claimed under Sec. 291A(3) for this accounting period (Accounts-based allowance)

(iv) Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) (Fixed rate allowance)

(v) Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets

(vi) Amount of interest claimed as a charge on income under Sec. 247(4B) for this accounting period in respect of the provision of specified intangible assets

(vii) If a joint election is being made under Sec. 615(4)(a) in respect of a specified intangible asset, tick the box and indicate:

(I) whether the company is transferring or acquiring the asset

<input type="checkbox"/>	<input type="checkbox"/>
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(II) the tax reference number and name of the other company

(viii) If a joint election is being made under Sec. 617(4) in respect of a specified intangible asset, tick the box and indicate:

(I) whether the company is transferring or acquiring the asset

<input type="checkbox"/>	<input type="checkbox"/>
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(II) the tax reference number and name of the other company

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10 - RESEARCH & DEVELOPMENT CREDIT and ALLOWANCES

- 10.1 (a) Amount of credit claimed under Sec. 766 in this accounting period .00
(b) If any amount at Line 10.1(a) refers to expenditure on plant & machinery, enter that amount here .00
- 10.2 Amount of unused credit claimed under Sec. 766 carried forward from a previous accounting period excluding unused credit carried forward under Sec. 766(4B)(b)(ii)(I) and Sec. 766(4B)(b)(iii)(I) .00
- 10.3 Amount of unused credit carried forward under Sec. 766(4B)(b)(ii)(I) .00
- 10.4 Amount of unused credit carried forward under Sec. 766(4B)(b)(iii)(I) .00
- 10.5 Amount of credit claimed on the construction or refurbishment of a building under Sec. 766A in this accounting period .00
- 10.6 Amount of unused credit claimed on the construction or refurbishment of a building under Sec. 766A carried forward from a previous accounting period excluding unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) and Sec. 766A(4B)(b)(iii)(I) .00
- 10.7 Amount of unused credit carried forward under Sec. 766A(4B)(b)(ii)(I) .00
- 10.8 Amount of unused credit carried forward under Sec. 766A(4B)(b)(iii)(I) .00
- 10.9 Amount of Group Relief claimed under Sec. 766A (excess credit claimed) .00
- 10.10 Amount of Group Relief surrendered under Sec. 766A(4)(b) (excess credit surrendered) .00
- 10.11 Total Research & Development Credit claimed in this accounting period .00

Note: to offset any excess R & D Credit against Corporation Tax of the preceding accounting period see Lines 1.15 and 1.16 on page 5 of this return

Claim for payment of excess Research & Development Tax Credit (subject to Sec. 766B(3)(a) and Sec. 766B(3)(b))

- 10.12 First Instalment - amount of claim under Sec. 766(4B)(b)(i) .00
- 10.13 First Instalment - amount of claim under Sec. 766A(4B)(b)(i) .00
- 10.14 Second Instalment - amount of claim under Sec. 766(4B)(b)(ii)(II) .00
- 10.15 Second Instalment - amount of claim under Sec. 766A(4B)(b)(ii)(II) .00
- 10.16 Third Instalment - amount of claim under Sec. 766(4B)(b)(iii)(II) .00
- 10.17 Third Instalment - amount of claim under Sec. 766A(4B)(b)(iii)(II) .00
- 10.18 Research & Development expenditure on sub-contracted expenditure to universities and other persons (Sec. 766(1)(b)(vii) and Sec. 766(1)(b)(viii)) .00
- 10.19 (a) Base year expenditure (2003) (Sec. 766) .00
(b) If any amount at Line 10.19(a) refers to expenditure on plant & machinery, enter that amount here .00

Allowances

- 10.20 Allowance claimed for capital expenditure on scientific research (Sec. 765) .00

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15 - DIVIDEND WITHHOLDING TAX

Dividend Withholding Tax

15.1 If the company made a distribution in the accounting period, provide the following details:

Date of Distribution (DD/MM/YYYY)

Gross Value of Distribution

Value of DWT deducted, if any

15.2 If any of the above relates to distributions out of **Stallion profits** enter:

(a) total value of distributions relating to **Stallion profits**

(b) DWT deducted thereon

Stapled Stock Arrangements

If the company entered into a stapled stock arrangement, under Sec. 172L, with a non-resident company and the non-resident company made any distribution in the accounting period, provide the following details:

15.3 Name of non-resident company

15.4 Name & address of recipient of distribution

15.5 Date of distribution (DD/MM/YYYY)

15.6 Amount of the distribution

15.7 Name of non-resident company

15.8 Name & address of recipient of distribution

15.9 Date of distribution (DD/MM/YYYY)

15.10 Amount of the distribution

16 - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2011

Complete this **Statement of Corporation Tax Liability for 2011** if you require a short notice of assessment. If the Inspector does not accept your calculation or if the return is filed late, a long notice of assessment showing the Inspector's calculation will issue to you.

16.1 Amount **Payable** (before credit for Preliminary Tax)

16.2 Amount **Repayable** (before credit for Preliminary Tax)

Tax Reference Number

Grid for Tax Reference Number

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17 - DETAILS OF PROPERTY BASED INCENTIVE SCHEMES

The following information is required in support of a claim to any of the following reliefs. The details required are the "specified details" referred to in Sec. 1052(1)(aa) and Sec. 1084(1)(b)(ib). Liability to penalties under Sec. 1052 and/or a surcharge under Sec. 1084 may arise on failure to fully and correctly complete this panel.

Enter the amount of the relief claimed in the accounting period, excluding amounts carried forward into the accounting period either as losses or capital allowances, and before deducting any amount of unused losses and/or capital allowances which will be carried forward to subsequent accounting periods.

Residential Property

- 17.1 Urban Renewal S.372AP
17.2 Town Renewal S.372AP
17.3 Seaside Resort S.372AU
17.4 Rural Renewal S.372AP
17.5 Living over the Shop S.372AP
17.6 Park and Ride S.372AP
17.7 Student Accommodation S.372AP

Investor - Lessor

Grid for Investor - Lessor amounts (Residential)

Industrial Buildings Allowance

Owner Occupier

Investor - Lessor

- 17.8 Urban Renewal S.372C & D
17.9 Town Renewal S.372AC & AD
17.10 Seaside Resort S.352 & S.353
17.11 Rural Renewal S.372M & N
17.12 Multi-storey Car Parks S.344
17.13 Living over the Shop (Commercial premises only) S.372D
17.14 Enterprise Areas S.343
17.15 Park and Ride S.372V & W
17.16 Hotels S.268(1)(d)
17.17 Holiday Cottages S.268(3)
17.18 Holiday Hostels S.268(2C)(b)
17.19 Guest Houses S.268(2C)(a)
17.20 Nursing Homes S.268(1)(g)
17.21 Housing for elderly/infirm S.268(3A)
17.22 Convalescent Homes S.268(1)(i)
17.23 Buildings used for certain Childcare purposes S.843A
17.24 Buildings or structures in registered caravan and camping sites S.268(2D)
17.25 Mid-Shannon Corridor Tourism Infrastructure Investment Scheme S.372AW

Grid for Owner Occupier amounts (Industrial)

Grid for Investor - Lessor amounts (Industrial)

17.26 Where the scheme(s) on which the Company is claiming relief is/are not listed above, state the name of the Incentive Scheme(s), quote the relevant Sec. and enter the amount of relief claimed in the accounting period (Owner Occupier, Investor-Lessor)

Large empty box for 17.26 details

Grid for 17.26 amount